WHAT IS CLAIMED IS:

- 1. A nickel alloy including, by mass %, C: 0.01-0.04%; Si: 0.05-1%; Mn: 0.05-1%; P: 0.015% or less; S: 0.015% or less; Cr: 25-35%; Ni: 40-70%; Al: 0.5% or less; Ti: 0.01-0.5%; and the balance Fe and impurities, wherein the crystal structure has a low angle boundary rate of 4% or more as for the grain boundaries.
- 2. A nickel alloy including, by mass %, C: 0.01-0.05%; Si: 0.05-1%; Mn: 0.05-1%; P: 0.02% or less; S: 0.02% or less; Cr: 10-35%; Ni: 40-80%; Al: 2% or less; Ti: 0.5% or less; and the balance Fe and impurities, wherein the crystal structure has a low angle boundary rate of 4% or more as for the grain boundaries.
- 3. A nickel alloy according to Claim 2, further including at least one of Co: 2.5% or less; Cu: 1% or less; Nb + Ta: 3.15 4.15%; Mo: 8 10%; and V: 0.035% or less.
- 4. A method for manufacturing a nickel alloy including, by mass %, C: 0.01 0.04%; Si: 0.05 1%; Mn: 0.05 1%; P: 0.015% or less; S: 0.015% or less; Cr: 25 -35%; Ni: 40 70%; Al: 0.5% or less; Ti: 0.01 0.5%; and the balance Fe and impurities, said method comprising a step of cold working the alloy, wherein the final cold working is carried out at an area reduction rate of 60% or more.
- 5. A method for manufacturing a nickel alloy including, by mass %, C: 0.01 0.05%; Si: 0.05 1%; Mn: 0.05 1%; P: 0.02% or less; S: 0.02% or less; Cr: 10 35%; Ni: 40 80%; Al: 2% or less; Ti: 0.5% or less; and the balance Fe and impurities, said method comprising steps of cold working the alloy, wherein the following two equations (1) and (2) are fulfilled:

 $Rd \ge 40 \qquad \qquad \dots \qquad (1)$

 $Rd \times (0.1 + 1/exp(T/500)) \ge 10$... (2)

where Rd (%) is an area reduction rate in the final cold working, and T(°C) is the temperature in the final solution treatment.

- 6. A method for manufacturing a nickel alloy according to Claim 4 or 5, wherein the cold working applied to the nickel alloy is the cold rolling.
- 7. A method for manufacturing a nickel alloy according to Claim 5, wherein said nickel alloy further includes at least one of Co: 2.5% or less; Cu: 1% or less; Nb + Ta: 3.15 4.15%; Mo: 8 10%; and V: 0.035% or less.
- 8. A method for manufacturing a nickel alloy according to Claim 7, wherein, the cold working applied to the nickel alloy is the cold rolling.